



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2009

☒ BUDGET 53A-19-101
6/9/09 6/9/09
 Date of Hearing Date of Adoption

☐ ACTUAL 53A-3-404 6/9/09
 Last Date Budget Amended by Board

38 Provo

Entity

Mark Holley/Devyn Dayley 6/1/09
 Prepared by Date

markh@provo.edu
 email address

I certify that the data contained in this report
 are true and correct to the best of my knowledge.

Signature of Business Administrator: _____ Date _____

Return the **Budget** report (paper copy to Auditor electronic to Von)
 by **July 15 (Aug 15)** to:

1. Utah State Auditor
 c/o Kent Godfrey
 Utah State Capitol Complex
 East Office Building, Suite E310
 Salt Lake City, Utah 84114
2. School Finance & Statistics
 Von Hortin
von.hortin@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
 Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
 c/o Kent Godfrey
 Utah State Capitol Complex
 East Office Building, Suite E310
 Salt Lake City, Utah 84114

 Date Received @ USOE

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10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	13,559,626	14,997,111	-	15,459,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	12,131	14,275		5,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State	5,258	10,000		8,000
1410 Transportation Fees From Pupils or Parents	113,095	107,000		107,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	910,705	595,000		490,000
1700 Student Activities	115,702	75,000		40,000
1900 Other Revenues From Local Sources	1,409,052	1,711,964		2,029,594
1910 Rentals	2,460			
1920 Contributions and Donations from Private Sources/Foundation	363,770	262,064		262,064
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	2,497	5,000		5,000
1960 Other Revenues from Other Local Governments	(552)	500		500
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	12,192			
TOTAL REVENUES FROM LOCAL SOURCES	16,505,936	17,777,914	-	18,406,158

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38 Provo 10 GENERAL FUND		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	23,436,125	19,833,832		24,400,000
3015	Necessary Existent Small Schools				
3020	Professional Staff	2,476,825	2,538,345		2,589,112
3025	Administrative Costs	62,850	64,425		64,425
Restricted Basic Programs					
3105	Special Education -- Add-On	3,752,364	3,881,453		3,994,158
3110	Special Education -- Self-Contained	1,294,192	1,580,631		1,661,951
3120	Extended Year Program -- Severely Disabled	24,718	24,233		25,148
3125	Special Education -- State Programs	99,986	99,986		102,446
3155	Applied Technology -- Add-On	2,034,704	2,096,749		2,245,392
3160	Applied Technology -- Set-Aside	77,058	59,980		-
3230	Class Size Reduction (State Funds)	1,926,092	1,980,042		2,014,119
TOTAL BASIC SCHOOL PROGRAM GENERATED		35,184,914	32,159,676	-	37,096,751
Other Minimum School Programs					
3211	Gifted and Talented	52,766	54,635		45,207
3212	Advanced Placement	48,705	58,348		48,203
3213	Concurrent Enrollment	201,111	126,786		97,427
3215	At-Risk -- Regular Program	207,971	225,289		184,312
3218	At-Risk -- Homeless and Minority	76,706	61,922		55,730
3219	At-Risk -- MESA	12,000	10,000		-
3220	At-Risk -- Gang Prevention	62,000	71,300		64,170
3221	At-Risk -- Youth-in-Custody	1,343,502	1,341,193		1,207,074
3255	Quality Teaching Block Grant	1,858,314	1,936,494		
3260	Local Discretionary Block Grant	517,792	342,699		
3270	Interventions for Student Success Block Grant	559,197	590,639		471,329
3405	Social Security and Retirement	7,990,011	7,124,000		4,403,613
3415	Pupil Transportation	1,550,187	1,539,943		1,346,590
3423	Out-of-State Tuition				
3466	Highly Impacted Schools	276,901	375,601		338,316
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	640,360	661,058		483,416
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	445,017	424,414		399,320
3522	Job Enhancement				
3867	Charter School Local Replacement		(172,619)		(200,000)
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		51,027,454	46,931,378	-	46,041,458
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		51,027,454	46,931,378	-	46,041,458
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	1,964,347	1,757,902		1,519,287
3710	Driver Education (Behind-the-Wheel)	126,487	104,765		104,765
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	3,816,624	4,497,378		4,164,092
3900	Revenues From Other State Agencies	8,300	114,474		74,885

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38 Provo 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
TOTAL REVENUES FROM STATE SOURCES	56,943,212	53,405,897	-	51,904,487

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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38 Provo 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
<u>4000 REVENUES FROM FEDERAL SOURCES</u>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	40,191	364,485		362,779
4500 Restricted Federal Through State	117,545	117,392		-
4520 Programs for the Disabled (IDEA)	2,476,974	2,459,173		2,554,289
4530 Applied Technology Education	298,896	334,737		290,000
4600 Other Restricted Federal Through State		4,568,668		5,789,722
4700 Federal Received Through Other Agencies	507,480	790,764		836,000
4800 No Child Left Behind (NCLB)	4,732,869	5,151,340		4,464,979
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	8,173,955	13,786,559	-	14,297,769
TOTAL REVENUES, 10 GENERAL FUND	81,623,103	84,970,370	-	84,608,414

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38 Provo 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	33,401,538	36,086,431		35,083,244
132 Salaries - Substitute Teachers	477			
161 Salaries - Teacher Aides and Paraprofessionals	5,137,277	5,722,822		6,073,657
100 Salaries - All Other	449,864	290,319		173,145
Total Salaries (100)	38,989,156	42,099,572	-	41,330,046
210 Retirement	5,562,587	6,095,252		5,930,912
220 Social Security	2,820,628	3,133,497		3,112,394
240 Insurance (Health/Dental/Life)	5,747,807	6,215,210		6,414,706
200 Other Benefits	4,040,349	2,069,482		2,016,313
Total Benefits (200)	18,171,371	17,513,441	-	17,474,325
300 Purchased Professional and Technical Services	1,451,451	1,648,079		1,477,747
400 Purchased Property Services	31,261	187,777		178,165
500 Other Purchased Services	476,686	534,056		417,782
561 Tuition to Other School Districts Within the State	91,614	14,408		-
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	568,300	548,464	-	417,782
600 Supplies	2,636,004	3,184,572		3,046,462
641 Textbooks	95,805	81,544		44,535
Total Supplies (600)	2,731,809	3,266,116	-	3,090,997
700 Property (Instructional Equipment)	1,917,337	1,295,035		3,050,496
800 Other Objects	345,612	(213,585)		(609,466)
810 Dues and Fees	10,315	13,753		11,585
Total Other Objects (800)	355,927	(199,832)	-	(597,881)
TOTAL INSTRUCTION (1000)	64,216,612	66,358,652	-	66,421,677
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	262,603	285,060		235,572
142 Salaries - Guidance Personnel	820,513	889,268		835,556
143 Salaries - Health Services Personnel	14,269	37,268		37,268
144 Salaries - Psychological Personnel	553,055	596,842		586,902
152 Salaries - Secretarial and Clerical	188,707	195,615		193,071
100 Salaries - All Other	424,972	382,596		544,563
Total Salaries (100)	2,264,119	2,386,649	-	2,432,932
210 Retirement	338,574	348,230		362,694
220 Social Security	162,607	175,191		179,821
240 Insurance (Health/Dental/Life)	289,167	332,426		337,391
200 Other Benefits	22,105	22,682		23,247
Total Benefits (200)	812,453	878,529	-	903,153
300 Purchased Professional and Technical Services	179,152	195,941		150,666
400 Purchased Property Services	117			
500 Other Purchased Services	8,353	8,349		6,520

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38 Provo 10 GENERAL FUND		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	8,353	8,349	-	6,520
600	Supplies	18,563	23,554		21,350
700	Property				
800	Other Objects	16,894	9,686		28,957
810	Dues and Fees				
	Total Other Objects (800)	16,894	9,686	-	28,957
TOTAL STUDENTS (2100)		3,299,651	3,502,708	-	3,543,578

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10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	16,033	-		
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	277,195	242,024		217,935
152 Salaries - Secretarial and Clerical	302,221	363,222		332,451
162 Salaries - Media Personnel - Noncertificated.	288,634	328,110		313,339
100 Salaries - All Other	182,603	658,721		431,456
Total Salaries (100)	1,066,686	1,592,077	-	1,295,181
210 Retirement	142,288	229,586		186,781
220 Social Security	76,684	124,028		99,759
240 Insurance (Health/Dental/Life)	91,320	147,536		156,512
200 Other Benefits	10,290	15,148		12,689
Total Benefits (200)	320,582	516,298	-	455,741
300 Purchased Professional and Technical Services	434	-		
400 Purchased Property Services	208	25,430		25,430
500 Other Purchased Services	13,635	68,283		23,161
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	13,635	68,283	-	23,161
600 Supplies	60,197	247,040		220,139
644 Library Books	54,060	32,400		9,721
650 Periodicals	1,684	2,459		1,924
660 Audio Visual Materials	1,258	92		92
Total Supplies (600)	117,199	281,991	-	231,876
700 Property				
800 Other Objects	796			
810 Dues and Fees		-		
Total Other Objects (800)	796	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	1,519,540	2,484,079	-	2,031,389
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	259,655	244,486		243,356
115 Salaries - Supervisors and Directors	290,039	296,736		294,536
152 Salaries - Secretarial and Clerical	175,483	174,833		166,784
100 Salaries - All Other	33,204	33,429		23,429
Total Salaries (100)	758,381	739,484	-	728,105
210 Retirement	122,304	117,993		120,842
220 Social Security	53,110	55,227		54,687
240 Insurance (Health/Dental/Life)	107,475	105,699		109,331
200 Other Benefits	7,506	7,398		7,242
Total Benefits (200)	290,395	286,317	-	292,102
300 Purchased Professional and Technical Services	98,050	41,137		41,137
400 Purchased Property Services	660	-		
500 Other Purchased Services	37,319	32,825		32,825
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	37,319	32,825	-	32,825
600 Supplies	37,732	69,510		67,210
700 Property				
800 Other Objects	6,729	1,500		13,252
810 Dues and Fees	7,298	18,340		18,340
Total Other Objects (800)	14,027	19,840	-	31,592

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TOTAL DISTRICT ADMINISTRATION (2300)	1,236,564	1,189,113	-	1,192,971

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10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	2,263,408	2,413,336		2,498,402
152 Salaries - Secretarial and Clerical	1,167,596	1,247,574		1,167,767
100 Salaries - All Other	44,903	42,591		44,185
Total Salaries (100)	3,475,907	3,703,501	-	3,710,354
210 Retirement	557,331	555,448		565,021
220 Social Security	250,708	280,068		280,671
240 Insurance (Health/Dental/Life)	363,204	388,615		401,729
200 Other Benefits	34,312	36,973		37,503
Total Benefits (200)	1,205,555	1,261,104	-	1,284,924
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	18,412	13,489		14,581
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	18,412	13,489	-	14,581
600 Supplies		1,352		
700 Property				
800 Other Objects				
810 Dues and Fees	5,400	6,238		6,125
Total Other Objects (800)	5,400	6,238	-	6,125
TOTAL SCHOOL ADMINISTRATION (2400)	4,705,274	4,985,684	-	5,015,984
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	1,140,810	1,296,251		1,170,208
210 Retirement	180,544	194,653		179,863
220 Social Security	81,540	98,317		89,300
240 Insurance (Health/Dental/Life)	141,477	153,668		131,410
200 Other Benefits	12,353	12,883		11,075
Total Benefits (200)	415,914	459,521	-	411,648
300 Purchased Professional and Technical Services	379,487	359,801		348,350
400 Purchased Property Services	41,541	58,000		44,000
500 Other Purchased Services	295,517	294,686		295,750
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	295,517	294,686	-	295,750
600 Supplies	209,947	223,649		218,949
700 Property				
800 Other Objects	74,780	23,169		23,169
810 Dues and Fees	16,491	14,100		13,000
Total Other Objects (800)	91,271	37,269	-	36,169
TOTAL CENTRAL (2500)	2,574,487	2,729,177	-	2,525,074
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	848,961	828,893		739,901
100 Salaries - All Other	12,968	16,225		16,225
Total Salaries (100)	861,929	845,118	-	756,126
210 Retirement	105,125	114,133		98,477
220 Social Security	61,811	78,764		71,620
240 Insurance (Health/Dental/Life)	107,118	193,728		204,186
200 Other Benefits	8,618	(62,611)		(64,113)

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38 Provo 10 GENERAL FUND		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
Total Benefits (200)		282,672	324,014	-	310,170
300	Purchased Professional and Technical Services	48,914	21,200		(2,800)
400	Purchased Property Services	203,407	47,440		47,440
500	Other Purchased Services	63,921	113,321		73,577
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)		63,921	113,321	-	73,577
600	Supplies	66	39,843		399,531
700	Property				
800	Other Objects		-		
810	Dues and Fees				
Total Other Objects (800)		-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		1,460,909	1,390,936	-	1,584,044

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10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical	31,339	34,211		33,414
171 Salaries - Supervisors	73,372	60,351		70,000
172 Salaries - Bus Drivers	925,858	834,317		832,899
173 Salaries - Mechanics and Other Garage Employees	152,330	215,567		168,899
174 Salaries - Other (Trainers, etc.)				
Total Salaries (100)	1,182,899	1,144,446	-	1,105,212
210 Retirement	116,492	143,327		122,998
220 Social Security	85,640	94,057		85,353
240 Insurance (Health / Accident / Life)	130,289	153,729		149,026
200 Other Benefits	11,754	12,700		13,052
Total Benefits (200)	344,175	403,813	-	370,429
400 Purchased Property Services	87,087	63,500		90,000
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial		2,000		
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	5,589	2,000		
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance				
522 Liability Insurance				
530 Communications (Telephone and Other)	552	500		500
580 Travel / Per Diem	4,046	4,000		3,300
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	10,187	8,500	-	3,800
624 Motor Fuel	310,325	280,000		300,000
625 Natural Gas				
626 Electricity				
600 Other Supplies	177,407	179,184		167,684
Total Supplies (600)	487,732	459,184	-	467,684
730 Equipment				
732 School Buses	282,663			
Total Property (700)	282,663	-	-	-
890 Miscellaneous Expenditures	3,979	3,000		3,100
891 Training	1,507	3,500		7,000
Total Other Objects (800)	5,486	6,500	-	10,100
TOTAL STUDENT TRANSPORTATION (2700)	2,400,229	2,085,943	-	2,047,225

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2900 OTHER SUPPORT SERVICES				
100 Salaries	465,781	95,428		50,867
210 Retirement	65,777	11,669		5,821
220 Social Security	34,091	8,716		5,242
240 Insurance (Health / Accident / Life)	62,248	17,739		15,997
200 Other Benefits	4,465	756		369
Total Benefits (200)	166,581	38,880	-	27,429
300 Purchased Professional and Technical Services	102,143	48,705		48,705
400 Purchased Property Services	37,046	-		
500 Other Purchased Services	27,117	8,834		630
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	27,117	8,834	-	630
600 Supplies	238,879	19,531		
700 Property	101,732			
800 Other Objects	650			
810 Dues and Fees				
Total Other Objects (800)	650	-	-	-
TOTAL OTHER SUPPORT (2900)	1,139,929	211,378	-	127,631
TOTAL SUPPORT SERVICES (2000)	18,336,583	18,579,018	-	18,067,896
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	82,553,195	84,937,670	-	84,489,573

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets	76,952			1,000
5400 Loan Proceeds				
5500 Capital Lease Proceeds	1,148,344			
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,225,296	-	-	1,000

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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	16,505,936	17,777,914	-	18,406,158
3000 Total State	56,943,212	53,405,897	-	51,904,487
4000 Total Federal	8,173,955	13,786,559	-	14,297,769
TOTAL REVENUES	81,623,103	84,970,370	-	84,608,414
EXPENDITURES BY OBJECT				
100 Salaries	50,205,668	53,902,526	-	52,579,031
200 Employee Benefits	22,009,698	21,681,917	-	21,529,921
300 Purchased Professional and Technical Services	2,259,631	2,314,863	-	2,063,805
400 Purchased Property Services	401,327	382,147	-	385,035
500 Other Purchased Services	1,042,761	1,096,751	-	868,626
600 Supplies	3,841,927	4,384,730	-	4,497,597
700 Property	2,301,732	1,295,035	-	3,050,496
800 Other Objects	490,451	(120,299)	-	(484,938)
TOTAL EXPENDITURES	82,553,195	84,937,670	-	84,489,573
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(930,092)	32,700	-	118,841
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,225,296	-	-	1,000
NET CHANGE IN FUND BALANCE	295,204	32,700	-	119,841
FUND BALANCE - BEGINNING (From Prior Year)	4,733,233	5,652,827		5,685,527
Adjustments to Beginning Fund Balance (Attach Detail)	624,390			
FUND BALANCE - ENDING	5,652,827	5,685,527	-	5,805,368

Explanation (5900 and Adjustment to Beginning Fund Balance)

38 Provo				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	55,750			
1740 Student Fees	697,498	787,525		718,303
1750 School Vending	72,135	41,878		31,854
1800 Community Services Activities	938,094	836,590		789,509
1900 Other Revenues From Local Sources	2,450,347	2,126,104		1,809,834
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	4,213,824	3,792,097	-	3,349,500
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Supply				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	4,213,824	3,792,097	-	3,349,500

EXPENDITURES

1000 INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services	312,522	318,873		306,302
400 Purchased Property Services	69,073	67,196		50,913
500 Other Purchased Services	944,764	921,636		606,550
600 Supplies	1,956,386	1,807,152		1,783,461
700 Property	46,694	58,270		39,728
800 Other Objects	704,610	738,564		691,236
810 Dues and Fees	7,142			
Total Other Objects (800)	711,752	738,564	-	691,236
TOTAL OTHER SERVICES (1000)	4,041,191	3,911,691	-	3,478,190
2000 SUPPORT SERVICES				

38 Provo 21 STUDENT ACTIVITY FUND		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-	-

38 Provo				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	4,041,191	3,911,691	-	3,478,190

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	4,213,824	3,792,097	-	3,349,500
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	4,213,824	3,792,097	-	3,349,500
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	312,522	318,873	-	306,302

38 Provo					
21 STUDENT ACTIVITY FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2008	BUDGET	FY 2009	BUDGET
			FY 2009		FY 2010
400	Purchased Property Services	69,073	67,196	-	50,913
500	Other Purchased Services	944,764	921,636	-	606,550
600	Supplies	1,956,386	1,807,152	-	1,783,461
700	Property	46,694	58,270	-	39,728
800	Other Objects	711,752	738,564	-	691,236
TOTAL EXPENDITURES		4,041,191	3,911,691	-	3,478,190
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		172,633	(119,594)	-	(128,690)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		172,633	(119,594)	-	(128,690)
FUND BALANCE - BEGINNING (From Prior Year)			2,008,233		1,888,639
Adjustment to Beginning Fund Balance (Add Explanation)		1,835,600			
FUND BALANCE - ENDING		2,008,233	1,888,639	-	1,759,949

Explanation (5900 and Adjustment to Beginning Fund Balance)	

TOTAL FUND BALANCES	570,375	-	9
TOTAL LIABILITIES AND FUND BALANCES	1,669,940	-	

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,293,800	1,265,038	-	657,504
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	65,906	56,198		58,843
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	360,737	513,311		483,311
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,720,443	1,834,547	-	1,199,658
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	672,541	667,034		700,570
3209 Adult High School	195,958	271,083		302,813
3210 Adult Basic Skills				
3405 Social Security and Retirement	115,981	110,897		67,397
3900 Revenues from Other State Agencies	651,226	798,956		116,033
TOTAL REVENUES FROM STATE SOURCES	1,635,706	1,847,970	-	1,186,813
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	103,090	100,194		100,194
4580 Adult Education	96,498	94,769		89,470
4900 Other Revenues From Federal Sources	598,012	660,972		574,826
TOTAL REVENUES FROM FEDERAL SOURCES	797,600	855,935	-	764,490
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	4,153,749	4,538,452	-	3,150,961

38 Provo				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	588,034	603,474		484,292
210 Retirement	62,228	46,811		34,332
220 Social Security	43,089	32,058		23,829
240 Insurance (Health/Dental/Life)	34,506	12,944		4,941
200 Other Benefits	5,847	59,602		58,438
Total Benefits (200)	145,670	151,415	-	121,540
300 Purchased Professional and Technical Services	16,145	21,070		2,800
400 Purchased Property Services	485,033	643,678		7,510
500 Other Purchased Services	7,876	2,960		4,829
600 Supplies	75,412	74,569		26,174
700 Property	6,400	65,037		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	1,324,570	1,562,203	-	647,145
3300 COMMUNITY SERVICES				
100 Salaries	1,859,028	2,199,435		1,633,441
210 Retirement	233,322	288,138		216,749
220 Social Security	137,127	163,841		124,036
240 Insurance (Health/Dental/Life)	152,329	172,268		147,905
200 Other Benefits	18,431	21,512		16,154
Total Benefits (200)	541,209	645,759	-	504,844
300 Purchased Professional and Technical Services	49,959	47,692		40,451
400 Purchased Property Services	15,823	19,967		11,967
500 Other Purchased Services	46,531	67,689		21,777
600 Supplies	194,308	253,346		165,724
700 Property	14,540	26,250		21,150
800 Other Objects	38,522	53,627		48,410
810 Dues and Fees	445	1,810		960
Total Other Objects (800)	38,967	55,437	-	49,370
TOTAL COMMUNITY SERVICES (3300)	2,760,365	3,315,575	-	2,448,724
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	4,084,935	4,877,778	-	3,095,869

OTHER FINANCING

23 Non K-12 Programs Fund

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38 Provo					9
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010	
5000 OTHER FINANCING SOURCES (USES)					
5200 Transfers In from Other Funds					
5210 Transfers Out to Other Funds					
5300 Proceeds From Sale of Capital Assets					
5400 Loan Proceeds					
5500 Capital Lease Proceeds					
5900 Other Financing Sources (Uses) (Add Explanation)					
6000 OTHER ITEMS					
6100 Capital Contributions					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	

38 Provo				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,720,443	1,834,547	-	1,199,658
3000 Total State	1,635,706	1,847,970	-	1,186,813
4000 Total Federal	797,600	855,935	-	764,490
TOTAL REVENUES	4,153,749	4,538,452	-	3,150,961
EXPENDITURES BY OBJECT				
100 Salaries	2,447,062	2,802,909	-	2,117,733
200 Employee Benefits	686,879	797,174	-	626,384
300 Purchased Professional and Technical Services	66,104	68,762	-	43,251
400 Purchased Property Services	500,856	663,645	-	19,477
500 Other Purchased Services	54,407	70,649	-	26,606
600 Supplies	269,720	327,915	-	191,898
700 Property	20,940	91,287	-	21,150
800 Other Objects	38,967	55,437	-	49,370
TOTAL EXPENDITURES	4,084,935	4,877,778	-	3,095,869
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	68,814	(339,326)	-	55,092
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	68,814	(339,326)	-	55,092
FUND BALANCE - BEGINNING (From Prior Year)	462,287	570,375		231,049
Adjustment to Beginning Fund Balance (Add Explanation)	39,274			
FUND BALANCE - ENDING	570,375	231,049	-	286,141

Explanation (5900 and Adjustment to Beginning Fund Balance)

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38 Provo				
31 DEBT SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,144,875	6,322,282	-	6,500,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	5,144,875	6,322,282	-	6,500,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	5,144,875	6,322,282	-	6,500,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,758,892	2,565,400		2,403,000
840 Redemption of Principal	3,117,000	3,850,000		4,016,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	3,511	10,000		81,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	5,879,403	6,425,400	0	6,500,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

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38 Provo 31 DEBT SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
<u>REVENUES BY SOURCE</u>				
1000 Total Local	5,144,875	6,322,282	-	6,500,000
3000 Total State	-	-	-	-
TOTAL REVENUES	5,144,875	6,322,282	-	6,500,000
<u>EXPENDITURES BY OBJECT</u>				
800 Other Objects	5,879,403	6,425,400	-	6,500,000
TOTAL EXPENDITURES	5,879,403	6,425,400	-	6,500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(734,528)	(103,118)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(734,528)	(103,118)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,707,369	972,841		869,723
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	972,841	869,723	-	869,723

<u>Explanation (5900 and Adjustment to Beginning Fund Balance)</u>

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TOTAL LIABILITIES AND FUND BALANCES	20,469,171		-	
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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,479,105	8,715,572	0	9,647,496
1500 Earnings on Investments	1,231,373	150,000		
1900 Other Revenues From Local Sources	11,452	220,000		220,000
TOTAL REVENUES, LOCAL SOURCES	7,721,930	9,085,572	0	9,867,496
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	7,721,930	9,085,572	0	9,867,496

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	584,883	712,334		710,000
210 Retirement	74,075	104,000		111,683
220 Social Security	42,418	52,520		54,315
240 Insurance (Health/Dental/Life)	70,295	46,703		55,289
200 Other Benefits	5,848	24,809		7,100
Total Benefits	192,636	228,032	0	228,387
300 Purchased Professional and Technical Services	17,522	3,282		0
400 Purchased Property Services	15,931			
500 Other Purchased Services	14,460			
600 Supplies		20,250		30,000
700 Property				
800 Other Objects				
810 Dues and Fees	150			
Total Other Objects (800)	150	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	825,582	963,898	0	968,387
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	323,067			
641 Textbooks	205,205			
Total Supplies (600)	528,272	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	528,272	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	2,477,902	2,762,450		2,485,036
730 Equipment	385,630	318,210		286,047
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,863,532	3,080,660	0	2,771,083
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling	563,296	250,000		1,701,000
710 School Sites		420,000		
720 Buildings		122,518		
731 Machinery				
733 Furniture and Fixtures	260,806	300,000		
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	260,806	842,518	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	824,102	1,092,518	0	1,701,000
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest	8,919	22,028		22,028
840 Redemption of Principal	169,926	277,972		277,972
Total Other Objects (800)	178,845	300,000	0	300,000
TOTAL DEBT SERVICE (5000)	178,845	300,000	0	300,000
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	4,394,751	4,473,178	0	4,772,083
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	534,330	466,046		498,338
210 Retirement	64,938	67,768		68,462
220 Social Security	39,649	35,652		38,090
240 Insurance (Health/Dental/Life)	52,061	50,583		58,033
200 Other Benefits	5,348	4,660		5,014
Total Benefits (200)	161,996	158,663	0	169,599
300 Purchased Professional and Technical Services	176,353	40,000		18,000
400 Purchased Property Services	824,610	566,000		700,000
460 Construction and Remodeling	19,182,612	4,771,255		135,500
Total Property (400)	20,007,222	5,337,255	0	835,500
500 Other Purchased Services	2,326	10,550		
600 Supplies - New Buildings	7,821			
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	7,821	0	0	0
710 Land and Improvements	421,414			
720 Buildings	388,434			
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	57,511			
734 Technology Equipment				

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38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
735 Non-Bus Vehicles				
739 Other Equipment	122,054			
Total Property (700)	989,413	0	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	21,879,461	6,012,514	0	1,521,437
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	27,099,794	11,449,590	0	7,261,907

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38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds		(1,940,240)		(2,000,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(1,940,240)	-	(2,000,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	7,721,930	9,085,572	-	9,867,496
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	7,721,930	9,085,572	-	9,867,496
EXPENDITURES BY OBJECT				
100 Salaries	1,119,213	1,178,380	-	1,208,338
200 Employee Benefits	354,632	386,695	-	397,986
300 Purchased Professional and Technical Services	193,875	43,282	-	18,000
400 Purchased Property Services	20,586,449	5,587,255	-	2,536,500
500 Other Purchased Services	16,786	10,550	-	-
600 Supplies	3,013,995	2,782,700	-	2,515,036
700 Property	1,635,849	1,160,728	-	286,047
800 Other Objects	178,995	300,000	-	300,000
TOTAL EXPENDITURES	27,099,794	11,449,590	-	7,261,907
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(19,377,864)	(2,364,018)	-	2,605,589
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(1,940,240)	-	(2,000,000)
NET CHANGE IN FUND BALANCE	(19,377,864)	(4,304,258)	-	605,589

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
FUND BALANCE - BEGINNING (From Prior Year)	32,247,424	12,869,560		8,565,302
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	12,869,560	8,565,302	-	9,170,891

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				200,000
700 Property				
800 Other Objects				200,000
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	400,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		1,940,240		2,000,000
5900 Other Financing Sources (Uses) (Add Explanation)				10,000,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	1,940,240	-	12,000,000

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo				
40 BUILDING RESERVE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		2010

SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	200,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	200,000
TOTAL EXPENDITURES	-	-	-	400,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(400,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	1,940,240	-	12,000,000
NET CHANGE IN FUND BALANCE	-	1,940,240	-	11,600,000
FUND BALANCE - BEGINNING (From Prior Year)				1,940,240
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	1,940,240	-	13,540,240

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
1620 Sales to Adults	99,892	102,665		100,700
1690 Other Revenues From Local Sources	165,692	32,000		26,027
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				1,500
TOTAL REVENUES, LOCAL SOURCES	1,368,187	1,321,555	0	1,203,897
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	559,868	550,000		550,000
TOTAL REVENUES, STATE SOURCES	559,868	550,000	0	550,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	317,930	321,500		330,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,580,501	1,595,000		1,624,000
4573 Special Milk Reimbursement	212	300		300
4574 Breakfast Reimbursement	426,421	432,000		452,000
4575 Child and Adult Care Food Program	71,027	73,000		75,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	188,403	235,000		273,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,584,494	2,656,800	0	2,754,300
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	4,512,549	4,528,355	0	4,508,197

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,635,726	1,746,466		1,705,496
210 Retirement	235,017	336,674		214,064
220 Social Security	120,067	132,696		128,252
240 Insurance (Health/Dental/Life)	193,386	192,216		200,866
200 Other Benefits	16,213	17,761		76,544
Total Benefits (200)	564,683	679,347	0	619,726
300 Purchased Professional and Technical Services	15,318	13,182		11,000
400 Purchased Property Services	61,618	102,875		71,740
500 Other Purchased Services	4,230	5,260		4,306
600 Non-Food Supplies	177,665	219,870		213,263
630 Food	1,495,358	1,718,454		1,600,957
Total Supplies (600)	1,673,023	1,938,324	0	1,814,220
700 Property	177,671	335,870		460,000
780 Depreciation - Enterprise Funds				
Total Property (700)	177,671	335,870	0	460,000

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
800 Other Objects	160,949	317,354		488,262
810 Dues and Fees	234	680		2,360
Total Other Objects (800)	161,183	318,034	0	490,622
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	4,293,452	5,139,358	0	5,177,110

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,368,187	1,321,555	-	1,203,897
3000 Total State	559,868	550,000	-	550,000
4000 Total Federal	2,584,494	2,656,800	-	2,754,300
TOTAL REVENUES	4,512,549	4,528,355	-	4,508,197
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,635,726	1,746,466	-	1,705,496
200 Employee Benefits	564,683	679,347	-	619,726
300 Purchased Professional and Technical Services	15,318	13,182	-	11,000
400 Purchased Property Services	61,618	102,875	-	71,740
500 Other Purchased Services	4,230	5,260	-	4,306
600 Supplies	1,673,023	1,938,324	-	1,814,220
700 Property	177,671	335,870	-	460,000
800 Other Objects	161,183	318,034	-	490,622
TOTAL EXPENSES/EXPENDITURES	4,293,452	5,139,358	-	5,177,110
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	219,097	(611,003)	-	(668,913)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	219,097	(611,003)	-	(668,913)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	1,980,677	2,199,773		1,588,770
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	2,199,774	1,588,770	-	919,857

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2008	Balances at June 30, 2009	
8100 ASSETS				
8110	Cash in Banks and On Hand	-	-	
8120	Investments	-	-	
8131	Receivables - Other Local	-	-	
8132	Receivables - Property Taxes	-	-	
8133	Receivables - State	-	-	
8134	Receivables - Federal	-	-	
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-	-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		-	-	
9500 LIABILITIES				
9505	Negative Cash Balance	-	-	
9510	Accounts Payable	-	-	
9530	Accrued Liabilities	-	-	
9540	Accrued Salaries and Withholdings	-	-	
9550	Due to Other Funds	-	-	
9561	Deferred Revenues - Other Local	-	-	
9562	Deferred Revenues - Property Taxes	-	-	
9563	Deferred Revenues - State	-	-	
9564	Deferred Revenues - Federal	-	-	
9590	Other Current Liabilities	-	-	
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		-	-	
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-	-	
9859	Unreserved, Undesignated Fund Balance	-	-	
TOTAL NET ASSETS / FUND BALANCES		-	-	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-	-	

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL INSTRUCTION (1000)	0	0	0
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	651,411			
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)	(651,411)			
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

ExplanationI (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
<u>REVENUES BY SOURCE</u>				
1000 Total Local	36,675,195	40,133,967	-	40,526,709
3000 Total State	59,138,786	55,803,867	-	53,641,300
4000 Total Federal	11,556,049	17,299,294	-	17,816,559
TOTAL REVENUES	107,370,030	113,237,128	-	111,984,568
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	55,407,669	59,630,281	-	57,610,598
200 Employee Benefits	23,615,892	23,545,133	-	23,174,017
300 Purchased Professional and Technical Services	2,847,450	2,758,962	-	2,442,358
400 Purchased Property Services	21,619,323	6,803,118	-	3,263,665
500 Other Purchased Services	2,062,948	2,104,846	-	1,506,088
600 Supplies	10,755,051	11,240,821	-	10,802,212
700 Property	4,182,886	2,941,190	-	3,857,421
800 Other Objects	7,460,751	7,717,136	-	7,746,290
TOTAL EXPENDITURES	127,951,970	116,741,487	-	110,402,649
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,581,940)	(3,504,359)	-	1,581,919
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,225,296	-	-	10,001,000
NET CHANGE IN FUND BALANCE	(19,356,644)	(3,504,359)	-	11,582,919
FUND BALANCE - BEGINNING (From Prior Year)	41,782,401	24,273,609	-	20,769,250
Adjustments to Beginning Fund Balance	1,847,853	-	-	-
FUND BALANCE - ENDING	24,273,610	20,769,250	-	32,352,169

EOF

ANNUAL FINANCIAL REPORT

7/22/09

38 Provo

Detail Schedule of Property Tax	2007-2008		2008-2009			2009-2010	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001311	5,353,161	.001250	5,177,538		.001250	5,337,000
Voted Leeway (53A-17a-133)	.000877	3,581,024	.001275	5,550,065		.001275	5,721,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000339	1,656,900	.000214	931,317		.000214	960,000
Board Leeway (53A-17a-151) (Reading Program)			.000121	501,553		.000121	517,000
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000096	388,651	.000093	405,511		.000093	418,000
Tort Liability (63-30-27)	.000060	242,866	.000058	253,202		.000058	261,000
Redemptions - Basic Levy		399,913		307,529			317,000
Redemptions - Voted Leeway		370,933		329,841			340,000
Redemptions - Board Leeway				55,297			57,000
Redemptions - Special Transportation		29,035		24,253			25,000
Redemptions - Tort Liability		18,144		15,522			16,000
Redemptions - Reading Levy				30,074			31,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		742,603		571,402			589,000
Vehicle Fees in Lieu of Tax Board Leeway				102,833			106,000
Vehicle Fees in Lieu of Tax - Voted Leeway		688,791		613,117			632,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		53,914		44,626			46,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		33,691		28,134			29,000
Vehicle Fees in Lieu of Tax - Reading				55,297			57,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002683	13,559,626	.003011	14,997,111	0	.003011	15,459,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000256	1,066,236	.000249	1,081,685		.000138	562,206
Vehicle Fees in Lieu of Tax (59-2-405)		79,654		119,325			62,019
Tax Sales and Redemptions & Other	xxx	147,910	xxx	64,028		xxx	33,279
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000256	1,293,800	.000249	1,265,038	0	.000138	657,504

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001018	4,239,950	.001242	5,404,547		.001277	5,556,468
Vehicle Fees in Lieu of Tax (59-2-405)		316,749		596,625			613,396
Tax Sales and Redemptions & Other	xxx	588,176	xxx	321,110		xxx	330,136
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001018	5,144,875	.001242	6,322,282	0	.001277	6,500,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000369	1,536,878	.000828	3,602,061		.000939	4,186,193
10% of Basic (53A-17a-145)	.000913	3,802,626	.000884	3,848,472		.000884	4,061,000
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		213,199		365,736			404,842
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		527,509		456,927			505,784
Tax Sales and Redemptions Cap Foundation	xxx	114,814	xxx	196,935		xxx	217,992
Tax Sales and Redemptions 10% of Basic		284,079		245,441			271,685
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001282	6,479,105	.001712	8,715,572	0	.001823	9,647,496

Detail Schedule of Proj

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005239	26,477,406	.006214	31,300,003	0	.006249	32,264,000
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2008):** The 2008 Actuals have been pre-loaded as well as the 2007 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2009 actual and fiscal year 2010 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2010 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charters

- a. **July 15th.**

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.**

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

* Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Utah State Office of Education
c/o Von Hortin
von.hortin@schools.utah.gov

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)